## **FISCAL NOTE**

## HB 3084 - SB 2994

February 21, 2002

**SUMMARY OF BILL:** Denies unemployment compensation benefits to retired teachers employed by a local education agency in a position requiring a teaching license under a 100 day contract.

## **ESTIMATED FISCAL IMPACT:**

Other Fiscal Impact - The Department of Labor and Workforce Development has stated that provisions of this bill may place the department out of conformity with federal statute and could jeopardize federal funding received by the Department and the 5.4% FUTA tax credit received by Tennessee employers.

## **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director

James a. Lovenzo